as a measure for rendering better customer service, Banks have been advised by Reserve Bank of India to give, free of interest but subject to collection of service charges, immediate credit to customers for outstation cheques of value upto Rs. 2500/- (one at a time), provided the bank has satisfactory experience in respect of the customer concerned.

Evasion of Income Tax by shopkeepers of wholesale markets

*354. SHRI S. S. AHLUWALIA: Will the Minister of FINANCE be pleased to state:

(a) Whether Government are aware of mass scale evasion of Income Tax payment by private shopkeepers of wholesale markets in Delhi/New Delhi;

(b) whether Government are also aware that 90 per cent trade by these shopkeepers is being done without issuing the bills, thus not showing any sales;

(c) whether at any stage the Income tax authorities have tried to find out as to how persons with smaller incomes become millionaires in few years and by hiding their gains/evading income tax, etc.;

(d) the steps Government propose to take to unearth all such hidden money from these traders; and

(e) what action can be taken under the rules against shopkeepers who sell material without receipts or on Kuccha receipt?

THE MINISTER OF STATE IN THE DEPARTMENT OF EXPENDITURE IN THE MINISTRY OF FINANCE (SHRI B. K. GADHVI): (a) to (e) Government is aware of general attempts at tax evasion by unscrupulous elements in different sections of business community. Government is fully committed to combat tax evasion in Delhi/New Delhi. On account of the ongoing exercise of searches and surveys, mass scale evasion by any class of tax-payer cannot go undetected. Systematic survey operations and search and seizure operations in appropriate cases and deep scrutiny at the time of assessments are undertaken by the Income-tax Department to detect tax evasion which also serve as deterrent to other tax evaders as well. Income-tax Department assesses the income of a person not only based on the books of accounts maintained by him but also based on other evidences. Under the provisions of section 145 of the Income-tax Act, 1961, where an Income-tax Officer is not satisfied with the correctness or completeness of the accounts of the assessee he can reject it and estimate the income. The accretion to the wealth of a person is monitored by the Income-tax Department through wealth-tax assessments and also by ascertaining the net wealth of a person. This also helps in estimating his income.

Raid by the C.B.I.

*355. SHRI SATYA PRAKASH MALAVIYA:

PROF. C. LAKSHMANNA:

Will the PRIME MINISTER be pleased to state:

(a) whether it is a fact that recently in the country-wide raid the C.B.I. searched houses of six senior officials of the Railways and 14 of the banks, customs and the Income Tax Department and assets disproportionate to their income were found; and

(b) if so, what are the details thereof and the action taken against the officials?

THE MINISTER OF STATE IN THE MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES AND PENSIONS AND THE MINISTER OF